

REMARKS

This is in response to the Final Office Action mailed November 18, 2009, in which the Examiner rejected pending claims 1-4, 9-12 and 14-21. Reconsideration of the application is respectfully requested.

Claim Rejections – 35 U.S.C. §103

In Section 6 of the Office Action, the Examiner rejected pending claims 1-4, 9-12 and 14-21 under 35 U.S.C. §103(a) as being unpatentable over Brown et al. (U.S. Patent No. 6,067,551) in view of Land et al. (U.S. Patent No. 6,807,533), and further in view of Kaplan et al. (U.S. Patent No. 6,584,453). The rejections should be withdrawn for the reasons set forth below. Many of these arguments were presented in Applicant's response mailed July 21, 2009, but were not fully addressed by the Examiner in the present Office Action.

In the Office Action, the Examiner contends that:

Furthermore, as evidenced by the prior art, each functional element of the claimed invention is old and well known in the accounting and data processing arts. It appears that the Applicant has merely combined these well known elements to perform their same functions into one product. However merely combining well known elements with predictable results does not render an invention patentably distinct over the combination of such elements. Moreover, the Applicant has not provided any evidence or suggestion that such prior art elements perform differently in combination. As such, one of ordinary skill in the art would conclude that the combination of the prior art elements of Brown, Land and Kaplan, renders the instant invention obvious.

Applicant respectfully disagrees.

Brown et al. is unrelated to computerized accounting systems. Rather, Brown et al. describe a method of using a word processing system to allow several users to perform edits on a master document 60 by allowing only one person at a time to edit the master document. In Brown et al., a user edits a local copy 65 of the master document 60 (column 12, lines 17-34). The master document 60 is "overwritten with the user's edited local copy 65 of the document . . ." (column 12, lines 52-55, Applicant's emphasis). This function is completely different from that performed in the methods of independent claims 1, 9 and 17.

In particular, the replacement of the original transaction document with the modified new transaction document in Brown et al. is one of the things that the method of independent claims 1, 9 and 17 attempt to avoid. It is this overwriting practice of accounting systems of the prior art that is described in the background of the present application. Unlike in Brown et al., the methods of claims 1, 9 and 17 avoid modifying the original transaction document through the generation/saving of the modified new transaction document, and by posting cancelling transactions to the general ledger. Accordingly, the method of Brown et al. performs a significantly different function than that of claims 1, 9 and 17. As a result, the use of the method of Brown et al. to modify the "invoice" or "vendor bill" of Land et al. would perform significantly different than the methods of independent claims 1, 9 and 17.

The Examiner found column 12, line 26-column 14, line 40 of Brown et al. to disclose "nullifying the original document by posting the modified new document as a new original document" and "posting data elements of the modified new document in the original document to create a new original document". There does not appear to be any basis for these findings from the cited sections of Brown et al. For instance, Brown et al. do not nullify a word processing document or post any data. Applicant requested clarification of the Examiner's findings in the response mailed July 21, 2009. The Examiner has yet to explain these findings.

Additionally, the word processing documents 60 and 65 of Brown et al., which are respectively cited as the original transaction document and the new transaction document, are not an invoice or a vendor bill (claims 1 and 17) and do not contain transactions in the form of a product sale, a credit to an account or a debit to an account (claim 9). Further, the Examiner's finding that Land et al. disclose "an invoice" and "a vendor bill", does not overcome the deficiencies of Brown et al. For instance, there is no disclosure in Land et al. that the cited invoice and vendor bill is in a word processing editable format, which could be substituted for the cited original transaction document of Brown et al. Additionally, there is no disclosure or motivation for transforming the cited invoice or vendor bill of Land et al. into a word processor editable format, particularly in view of the availability of the system of Land et al. to perform the desired functions on the invoice or vendor bill.

Applicant also disagrees with the Examiner's finding that column 5, line 30-column 6, line 38 of Kaplan et al. teaches "nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger." Although the Examiner has not fully explained the basis for this finding, Applicant believes that the Examiner is referring to the updates performed on the general ledger by Kaplan et al. This is only discussed in column 6, lines 27-31, which provides:

Next, the system updates general ledger balances in general ledger balance table 210 (state 318). This entails reading move/merge balance table 212 to determine which balances to update, and writing the changes to general ledger balance table 210.

This section of Kaplan et al., in addition to the remainder of Kaplan et al., does not disclose the posting of cancelling transactions to the general ledger, as the Examiner contends. However, Applicant has yet to receive a response to this argument. Applicant also refers the Examiner to previously presented arguments that distinguish the teachings of Kaplan et al. from the methods of the present invention.

The Examiner has yet to make any finding that the cited references disclose "posting transactions of the modified new transaction document in the general ledger," as provided in claims 1 and 17. Additionally, the Examiner did not find any of the cited references to disclose "posting the non-modified original transactions and the at least one modified transaction of the new transaction document in the general ledger," as provided in claim 9. Rather, the Examiner has only provided the conclusory finding that Kaplan et al. disclose "posting an adjusting transaction to the general ledger." Applicant has previously requested a detailed explanation of the Examiner's findings with regard to Kaplan et al. in an effort to understand findings and narrow issues for appeal (see Applicant's Response of December 15, 2008). The Examiner should at least provide Application with the elements of Kaplan et al. that are believed to correspond to those of the claim. Without such critical information, Applicant is unable to discern the grounds for the rejection. Therefore, these conclusory findings by the Examiner cannot support a *prima facie* case of obviousness against the claims.

With regard to claims 9 and 17, the Examiner states that the claims “are interpreted to encompass the same or substantially the same scope as claims 1-4.” The Examiner further finds that Applicant has not disputed this interpretation. This finding is clearly erroneous.

Applicant has never acquiesced to the grounds for rejecting independent claims 9 and 17. In fact, in the previous response, Applicant identified the method steps mentioned above that were not addressed by the Examiner. This fact alone was sufficient evidence that a *prima facie* case of obviousness was not presented by the Examiner against independent claims 9 and 17.

Moreover, the Examiner’s finding that claims 9-12 and 14-21 “are interpreted to encompass the same or substantially the same scope as claims 1-4” is vague and unsupportable. It is clear on the face of claims 9 and 17 that they contain unique method steps that are not presented in claims 1-4. For instance, in addition to the method steps that were previously identified as not being addressed by the Examiner, claim 9 recites:

- opening the stored original transaction document using the processor, the original transactions of which are each selected from the group consisting of a product sale, a credit to an account and a debit to an account;

- modifying at least one of the original transactions in the original transaction document using the processor; saving the modified original transaction document as a new transaction document on the computer storage medium using the processor, wherein the new transaction document includes the non-modified original transactions and the at least one modified original transaction; [and]

- posting the non-modified original transactions and the at least one modified transaction of the new transaction document in the general ledger using the processor.

It is clear that these steps are not presented in claims 1-4 and have yet to be addressed by the Examiner. Also, claim 17 recites “nullifying the original transaction postings in the general ledger using the processor comprising voiding the original transaction postings in the general ledger,” which is also clearly not disclosed in claim 1-4.

Further, Applicant disagrees with the Examiner’s finding that “the functional components of claims 9-12 and 14-21 are substantially the same as claims 1-4.” The claims are directed to a method rather than an apparatus. Claims 1-4 do not include the method steps of opening the stored original transaction document and modifying the original transaction document, as

provided in claim 9. With regard to claim 17, claims 1-4 do not include the method step of nullifying the original transaction postings by voiding the original transaction postings in the general ledger.

For at least the above reasons, a *prima facie* case of obviousness has not been established against independent claim 1, 9 and 17. Therefore, the rejections should be withdrawn. Additionally, claims 2-4, 10-12, 14-16 and 18-21 are non-obvious in view of the cited references at least for the reasons set forth above with regard to independent claims 1, 9 and 17, from which they depend. Withdrawal of the rejections is respectfully requested.

Reply to Examiner's Response to Arguments

In Section 11 of the Office Action, the Examiner accuses Applicant of "cherry-picking" lines from Brown et al. Such an accusation does not relieve the Examiner of the burden of responding to the issues raised by Applicant. As discussed above, Brown et al. not only fail to teach what the Examiner contends, but teach away from the Examiner's finding.

Also in Section 11 of the Office Action, the Examiner found column 1, lines 55-61 of Land et al. to support the new argument that "Land is used to show that an invoice or vendor bill may be substituted for the word-processing document of Brown, as both documents comprise editable data and would be capable performing the same functions disclosed in Brown . . ." The cited section of Land et al. reads as follows:

In one embodiment of the invention, the ARS's web-based features encompass all areas of fund's movement for a complete back office solution. The ARS produces a variety of reports on-line and downloads as soon as they are generated in the ARS. The reports are generated in a flexible output format, as per the user's request, like Microsoft Word, Excel or plain text format for importing into any database.

The cited section of Land et al. merely teaches that they can produce reports in a flexible format, such as Microsoft Word format. It is improper for the Examiner to expand this teaching to find that these reports are an electronic invoice or vendor bill, which the reference does not disclose or even suggest. Thus, the cited section of Land et al. does not "disclose that an electronic invoice or vendor bill may be substituted for the word-processing document of Brown," as the Examiner contends.

More importantly, neither the original transaction document nor the new transaction document of claims 1, 9 and 17 read on the report of Land et al. cited by the Examiner. For instance, Land et al. do not disclose that the cited report contains transaction postings that are in a general ledger, or that the report contains postings that are modified and later posted to a general ledger, as required in the claims.

The Examiner also states that the previously presented responses “fully rebut the Applicants contention regarding Kaplan.” Applicant respectfully disagrees. The prosecution history of this application clearly illustrates Applicant’s attempts to get the Examiner to explain the basis for his findings, which is fundamental to the prosecution process. However, the Examiner continues to provide vague assertions regarding the teachings of the references. Applicant has presented specific arguments rebutting the apparent findings of the Examiner, but has not received a specific response to the issues raised by Applicant. Therefore, it cannot be said that the Examiner’s presented responses that “fully rebut the Applicants contention regarding Kaplan,” as the Examiner claims.

Also in Section 11 of the Office Action, the Examiner argues that “it appears that the Applicant is attempting to counter the factual assertions made by the Examiner with piecemeal arguments as to the combinability of the references.” This is incorrect. The Applicant has specifically identified the deficiencies in the rejections including the Examiner’s interpretation of the reference teachings.

The Examiner also argues “that the Applicant is improperly narrowing the scope of the claims by giving patentable weight the (*sic.*) non-functional, descriptions given to the documents and the data.” The Examiner’s contention that the elements of the claims do not constitute limitations is false. It is improper for the Examiner to ignore the claimed elements.

In light of the issues raised by Applicant with regard to the rejections of claims 1, 9 and 17, Applicant requests that the Examiner withdraw the finality of the rejections and provide a full and detailed response to each of the issues raised by Applicant. This will at least narrow issues for appeal.

Conclusion

In view of the above comments and remarks, Applicant believes that the application is in condition for allowance. Reconsideration of the application is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

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